

# HOUSE . . . . . No. 2472

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By Mr. Bosley of North Adams, petition of Daniel E. Bosley relative to exempting certain telecommunications equipment from the sales tax. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Five.

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### AN ACT RELATIVE TO THE TAXATION OF TELECOMMUNICATIONS EQUIPMENT.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1 Section 6 of Chapter 64H of the General Laws, as appearing in  
2 the 1996 Official Edition, is hereby amended by adding at the end  
3 thereof the following:—  
4 (rr) Sales of telecommunications equipment, as defined in  
5 section 3(a)(50) of the Telecommunications Act of 1996  
6 (47 U.S.C. Sections 151, et seq.) which are consumed or used  
7 directly and predominantly in the operation of telecommunica-  
8 tions transmission service business.